

Overview

The [Town Council](#) sets the tax rates for personal property and real estate taxes. Water, sewer, and trash rates and fees are [described elsewhere](#). The determination of personal property and real estate taxes is normally completed when the Town is preparing the total budget for the upcoming fiscal year.

Personal property is assessed as of January 1 each year by the Commissioner of Revenue, based on a pricing guide or a percent of the original cost. The assessment is based on vehicles in the taxpayer's possession and normally garaged, parked, or stored in the locality as of January 1.

The Code of Virginia provides for the assessment of real estate taxes based on fair market value as established by the governing body. All real estate property is subject to taxation unless it is specifically exempt.

Real Estate Taxes

Real property is assessed as of January 1 each year by the Commissioner of Revenue. Real estate is billed annually on December 5. A late payment penalty of 10 percent is added on December 6; interest at the rate of 6% a year is added beginning January 1. Failure to receive a tax bill will not relieve you of the penalty and interest applied to all past due bills. If there is a change of ownership, billing address, or any other change pertaining to your taxes, please notify the Treasurer's office.

We will forward a tax bill to a mortgage company if the company requests it in writing at least 60 days before the payment is due.

Taxpayers living in the Town of Chatham are required to pay Town and County Taxes as mandated by State Law.

Our Town and County levy personal property taxes on the following kinds of personal property: automobiles, trucks, motor homes, motorcycles, trailers, campers, farm machinery,

boats, outboard motors, airplanes, and business personal property. This tax is assessed by the Commissioner of Revenue and paid to the Treasurer's Office.

Business License Tax

The Town Treasurer administers an annual business tax on businesses and professions located in or transacting business in the Town.

Licenses are issued on each calendar year with yearly renewals taking place during January. The tax is levied on all businesses and is based on the gross receipts of the previous calendar year. No business license will be issued if there are any outstanding personal property taxes. For further information, call the Town Treasurer at 432-8153.

Meals Tax

In accordance with Title 3 Chapter 3.06 of The Code of Ordinances of the Town of Chatham, a meals tax of 5% of the cost of meals and/or drinks is imposed for the Town of Chatham. This tax is due and payable by the customer at the time such items are purchased.

The Treasurer's Office reminds you it is the duty of the proprietor of the establishment to register with the Treasurer's Office and keep accurate records of all meals tax monies collected. The proprietor must deliver these monies along with a meals tax form to the Treasurer's Office within twenty days of the last day of each calendar month.

When said taxes are reported and paid by the due date, the proprietor may deduct 2% of the tax amount due. If said taxes are not received in a timely manner, they are considered past due, and the 2% discount does not apply. Additionally, a 10% penalty for late filing is added to the taxes due.

To acquire the forms necessary for meals tax collection and reporting or for a complete copy of the Meals Tax Ordinance, please visit the Town Offices, at 16 Court Place, or contact us by phone or email. We are available at (434) 432-9515 or by email at nlawless@chatham-va.gov.

Dog Tags

All dogs four months old or older must have a County dog tag. These are sold all year to the County Treasurer's Office. You must provide proof of your dog's rabies vaccination. 432-7700.

Town Vehicle Decals

Town vehicle decals go on sale beginning March 1 at Treasurer's Office. A temporary or permanent state registration must be presented when you buy the decal. All personal property taxes must be paid before we can issue the decal. The cost of decals is \$38.75.

To transfer a decal to another vehicle, the registration for the new vehicles, along with the old decal (even if mutilated), must be presented. Transfers must be completed within 10 days after date of purchase. There is a \$1 charge for a transfer decal.

Summary of Fees and Tax Rates

Personal Property Taxes		\$4.50 per \$100
Real Estate Taxes		\$0.22 per \$100
Business Licenses:	Retail	\$0.20 per \$100
	Wholesale	\$0.05 per \$100
	Construction	\$0.16 per \$100
	Minimum	\$30.00
Peddlars License		\$50.00
Application:		\$125.00
	Special Use Permit	
	Conditional Use	